

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

In re: ) Case No. 08-35653 KRH  
)  
CIRCUIT CITY STORES, INC., et al ) Chapter 11  
)  
Debtor(s). ) CERTIFICATE OF SERVICE TO  
) RESPONSE OF LOS ANGELES  
) MONTEREY, RIVERSIDE AND  
) SAN BERNARDINO COUNTIES  
) CALIFORNIA, COLLECTIVELY  
) THE CALIFORNIA TAXING  
) AUTHORITIES TO THE  
) LIQUIDATING TRUSTEE'S  
) 18<sup>TH</sup> OBJECTION TO CLAIMS  
FILED BY TAXING  
AUTHORITIES (REDUCTION OF  
CERTAIN PARTIALLY INVALID  
CLAIMS, DISALLOWANCE OF  
CERTAIN INVALID CLAIMS,  
DISALLOWANCE OF CERTAIN  
DUPLICATE CLAIMS, RECLASS-  
IFICATION OF CERTAIN  
CLAIMS, DISALLOWANCE OF  
CERTAIN AMENDED OR  
SUPERSEDED CLAIMS,  
DISALLOWANCE OF CERTAIN  
LATE FILED CLAIMS,  
DISALLOWANCE OR REDUCTION  
OF CERTAIN INVALID  
CLAIMS' MEMORANDUM OF LAW  
IN SUPPORT OF THE  
RESPONSE  
  
DATE: MAY 11, 2010  
TIME: 2:00 PM ET

1 TO THE HONORABLE KEVIN R. HUENNEKENS AND TO ALL PARTIES OF  
2 INTEREST:

3 I certify that a true and correct copy of the foregoing has  
4 been served via first class U.S. Mail and/or electronically on this  
5 5<sup>th</sup> day of May 2011.

6 Dated: May 5, 2011

ROMERO LAW FIRM

7  
8 By /s/ Martha E. Romero  
9 MARTHA E. ROMERO, State Bar No.  
10 128144  
11 California Taxing Authorities  
12 ROMERO LAW FIRM  
13 BMR Professional Building  
14 6516 Bright Avenue  
15 Whittier, California 90601  
16 (562) 907-6800  
17 (562) 907-6820 Facsimile  
18 Email: [Romero@mromerolawfirm.com](mailto:Romero@mromerolawfirm.com)  
19

20 Magee Goldstein Lasky and Sayers PC  
21 Garren R. Laymon  
22 310 First Street S.W. Suite 1200  
23 P.O. Box 404  
24 Roanoke, VA 24003-0404  
25 (540) 278-2665  
26 (540) 343-9898 facsimile  
27 glaymon@mglspc.com  
28

**SERVICE LIST**

Jeffrey No Pomerantz  
Pachulski Stang Ziehl & Jones,  
LLP  
10100 Santa Monica Blvd.  
11th Floor  
Los Angeles, CA 90067-4100

Lynn L. Tavenner  
Paula Beran  
Tavenner & Beran, PLC  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, VA 23219

Robert J. Feinstein  
Pachulski Stang Ziehl & Jones LLP  
780 Third Ave. 36th Floor  
New York, NY 10017

Robert K. Coulter  
Assistant United States Attorney  
The Justin W. Williams U.S.  
Attorneys Building  
2100 Jamieson Avenue  
Alexandria, Virginia 22314